

0860 State Board of Equalization

The mission of the State Board of Equalization is to serve the public through fair, effective, and efficient administration of the sales and use taxes, insurance tax, excise taxes, and various other taxes and fees. The Board also administers utility assessments for local property tax purposes, and provides guidance and assistance to local governments in the administration of the property tax. As an appellate body, the Board adjudicates appeals on property tax assessments, as well as appeals under the various business taxes laws that it administers, the personal income tax, corporation tax, and senior citizens property tax assistance programs.

3-YR EXPENDITURES AND POSITIONS (Summary of Program Requirements)

	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
15 County Assessment Standards Program	81.7	87.9	87.9	\$8,424	\$9,303	\$9,087
20 State-Assessed Property Program	68.8	70.1	70.1	7,052	7,687	7,674
25 Timber Tax Program	16.8	18.4	18.4	1,787	2,238	2,240
30 Sales and Use Tax Program	2,845.0	3,016.7	3,030.5	281,856	297,199	299,389
35 Hazardous Substances Tax Program	40.6	43.9	48.3	3,368	4,065	4,405
40 Alcoholic Beverage Tax Program	17.0	15.9	17.8	1,562	1,486	1,723
41 Tire Recycling Fee Program	12.7	11.1	11.0	972	1,077	1,348
45 Cigarette and Tobacco Products Tax Program	71.0	88.7	83.7	14,922	17,133	16,651
46 Cigarette and Tobacco Products Licensing Program	86.4	86.3	91.1	8,511	9,615	10,070
50 Transportation Fund Tax Program	166.3	184.9	194.1	18,901	20,144	21,865
53 NAFTA Program	3.9	11.9	11.9	422	1,202	1,251
56 Occupational Lead Poisoning Prevention Fee Program	6.5	7.9	7.9	602	667	667
57 Integrated Waste Management Program	3.0	4.1	4.1	325	427	425
58 Underground Storage Tank Fee Program	22.5	21.3	27.5	2,149	2,180	2,906
59 Oil Spill Prevention Program	2.0	2.2	2.2	225	245	246
60 Energy Resources Surcharge Program	2.0	2.1	2.1	222	241	242
61 Annual Water Rights Fee Program	4.4	4.1	4.1	400	428	419
62 Childhood Lead Poisoning Prevention Fee Program	4.5	5.0	5.1	467	486	487
63 Marine Invasive Species Program	4.2	5.1	5.1	369	422	418
65 Emergency Telephone Users Surcharge Program	5.2	5.9	5.9	569	601	606
66 E-Waste Recycling Fee Program	45.7	49.4	48.1	3,817	3,840	4,487
70 Insurance Tax Program	2.0	2.0	2.0	218	202	201
75 Natural Gas Surcharge Program	2.3	2.6	2.6	361	416	416
80 Appeals from Other Governmental Programs	19.3	19.0	19.0	2,193	2,200	2,196
85.01 Administration	332.6	348.6	348.6	34,135	36,904	36,904
85.02 Distributed Administration	-332.6	-348.6	-348.6	-33,495	-36,088	-36,088
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	3,533.8	3,766.5	3,800.5	\$360,334	\$384,320	\$390,235
FUNDING				2005-06*	2006-07*	2007-08*
0001 General Fund				\$209,928	\$215,984	\$218,135
0004 Breast Cancer Fund				274	384	522
0022 State Emergency Telephone Number Account				569	601	606
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				18,887	20,118	20,865
0070 Occupational Lead Poisoning Prevention Account				602	667	667
0080 Childhood Lead Poisoning Prevention Fund				467	486	487
0230 Cigarette and Tobacco Products Surtax Fund				3,620	4,897	6,546
0320 Oil Spill Prevention and Administration Fund				225	245	246
0387 Integrated Waste Management Account, Integrated Waste Management Fund				325	427	425
0439 Underground Storage Tank Cleanup Fund				2,149	2,180	2,906
0465 Energy Resources Programs Account				222	241	242
0623 California Children and Families First Trust Fund				4,958	7,596	10,901
0890 Federal Trust Fund				436	1,228	1,594

* Dollars in thousands, except in Salary Range.

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FUNDING	2005-06*	2006-07*	2007-08*
0965 Timber Tax Fund	1,787	2,238	2,240
0995 Reimbursements	102,826	115,334	117,351
3015 Gas Consumption Surcharge Fund	361	416	416
3058 Water Rights Fund	370	428	419
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	3,817	3,840	4,487
3067 Cigarette and Tobacco Products Compliance Fund	<u>8,511</u>	<u>7,010</u>	<u>1,180</u>
TOTALS, EXPENDITURES, ALL FUNDS	\$360,334	\$384,320	\$390,235

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Article XIII, Section 17 of the California Constitution.

PROGRAM AUTHORITY

15-County Assessment Standards Program:

California Constitution-Article XIII, Section 18; Government Code sections 15606, 15608, 15611, 15612, 15624, and 15640-15646; Revenue and Taxation Code sections 63.1, 64, 69.5, 75.60, 169, 218.5, 251, 401.5, 407, 452, 480, 480.1, 482, 601, 602, 670-674, 1153, 1254, 1603, 5364, 5781, and 5840; California Administrative Code-Rules 101, 171, 202, 252, 282-283, 370, 371, 1045, and 1051.

20-State-Assessed Property Program:

California Constitution-Article XIII, Section 19; Revenue and Taxation Code-Division 1, Part 2; Division 2, Part 6.

25-Timber Tax Program:

Government Code Chapter 6.7 of Part 1 of Division 1 of Title 5; Revenue and Taxation Code Article 1.5 of Chapter 3 of Part 2 of Division 1 and Part 18.5 of Division 2.

30-Sales and Use Tax Program:

Revenue and Taxation Code, Division 2, Parts 1, 1.5 and 1.6.

35-Hazardous Substances Tax Program:

Sections 25174, 25174.1, 25174.2, 25205.2, 25205.4, 25205.5, 25205.6, 25205.7, 25205.8, 25205.14, 25205.21, 25205.22, 25221 and 25343 of the Health and Safety Code, Part 22 of Division 2 of the Revenue and Taxation Code.

40-Alcoholic Beverage Tax Program:

Revenue and Taxation Code-Part 14, Division 2.

41-Tire Recycling Fee Program:

Public Resources Code-Sections 42860 through 42895.

45-Cigarette and Tobacco Products Tax Program:

Revenue and Taxation Code-Part 13, Division 2.

46-Cigarette and Tobacco Products Licensing Program:

Division 8.6 (commencing with Section 22970) of the Business and Professions Code.

50-Transportation Tax Program:

Revenue and Taxation Code-Parts 2, 3, and 31 of Division 2.

56-Occupational Lead Poisoning Prevention Fee Program:

Health and Safety Code Sections 105175, 105185, 105190 and Part 22 of Division 2 of the Revenue and Taxation Code.

57-Integrated Waste Management Program:

* Dollars in thousands, except in Salary Range.

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Division 30, Part 1-Public Resources Code, Division 2, Part 23-Revenue and Taxation Code.

58-Underground Storage Tank Fee Program:

Health and Safety Code-Sections 25299.1 and 25299.43.

59-Oil Spill Prevention Program:

Government Code-Sections 8670.40 and 8670.48.

60-Energy Resources Surcharge Program:

Part 19 of Division 2 of the Revenue and Taxation Code.

61-Annual Water Rights Fee Program:

Water Code-Part 2 of Division 2.

62-Childhood Lead Poisoning Prevention Fee Program:

Health and Safety Code Chapter 5 of Division 103, Section 105310, and Revenue and Taxation Code Sections 43507, 43152.14, and 43554. Title 17, California Code of Regulations Sections 33001, 33010, and 33030.

63-Marine Invasive Species Fee Program:

Public Resources Code-Division 36 (commencing with Section 71200).

65-Emergency Telephone Users Surcharge Program:

Part 20 of Division 2 of the Revenue and Taxation Code.

66-E-Waste Recycling Fee Program:

Health and Safety Code Sections 25214.9-25214.10.2, Public Resource Code Sections 41516 and 42460-42486, and Fee Collection Procedures Law Sections 55001-55381.

70-Insurance Tax Program:

California Constitution, Article XIII, Section 28 and Part 7 of Division 2 of the Revenue and Taxation Code.

75-Natural Gas Surcharge Program:

Chapter 4 of Part 1 of Division 1, Article X-Public Utilities Code.

80-Appeals From Other Governmental Programs:

- Administration of Income and Franchise Tax Laws: Revenue and Taxation Code Section 18401-19802.
- Senior Citizens Homeowners and Renters Property Tax Assistance: Revenue and Taxation Code Section 20501-20646.
- Publicly Owned Property: Section 11 Article XIII of the California Constitution and Section 1840 and 1841 of the Revenue and Taxation Code. Procedural Regulations: Title 18, California Code of Regulations at section 5010 et seq.

DETAILED BUDGET ADJUSTMENTS

	2006-07*			2007-08*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Baseline Adjustment Descriptions						
• Employee Compensation/Retirement	\$8,991	\$6,405	-	\$8,372	\$5,940	-
• Price Increase	-	-	-	1,327	996	-
• Debt Service Adjustment for Headquarters Building	2,068	-468	-	1,150	-1,150	-
• Section 3.60 Rate Adjustment	1,096	815	-	1,096	815	-
• Tobacco Products Manufacturer and Importer Licensing per AB 1749	-	-	-	181	972	7.7
• Public Disclosure of Tax Delinquencies per AB 1418	-	-	-	69	37	0.9
• Statewide Surcharge Adjustment	10	7	-	10	7	-
• One-Time Costs	-	-	-	7	-4,355	-
• Pro Rata Assessment	-	-	-	-	566	-
• Environmental Fee Program Workload per AB 1803	-	109	0.4	-	483	4.8

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	2006-07*			2007-08*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Federal Highway Administration Funds	-	26	-	-	26	-
• SWCAP Adjustment	-	-	-	-	19	-
• Transfer To Leg. Claims per Chapter 46/06	-12	-	-	-	-	-
Totals, Baseline Adjustments	\$12,153	\$6,894	0.4	\$12,212	\$4,356	13.4
Policy Adjustment Descriptions						
• E-Filing Infrastructure Project	\$-	\$-	-	\$949	\$511	1.9
• U.S. Customs Program Workload	-	-	-	696	375	11.9
• Alcoholic Beverage Tax Workload	-	-	-	244	-	1.9
• Consumer Use Tax Section Workload	-	-	-	203	110	5.7
• Fuel Tax Compliance Projects	-	-	-	-	974	2.0
• International Fuel Tax Agreement / North America Free Trade Agreement Interim Program	-	-	-	-	842	18.8
• Underground Storage Tank Maintenance Fee Workload	-	-	-	-	771	7.1
• Motor Vehicle Fuel Audit Staff Augmentation	-	-	-	-	715	4.7
• Tire Fee Program Workload	-	-	-	-	485	5.5
• Electronic Waste Recycling Fee Workload	-	-1,289	-19.7	-	230	5.7
Totals, Policy Adjustments	\$-	-\$1,289	-19.7	\$2,092	\$5,013	65.2
TOTALS, BUDGET ADJUSTMENTS	\$12,153	\$5,605	-19.3	\$14,304	\$9,369	78.6

PROGRAM DESCRIPTIONS (Program Objectives Statement)**15 COUNTY ASSESSMENT STANDARDS PROGRAM**

The objective of the County Assessment Standards program is to ensure that taxable properties are assessed, allocated, and enrolled by county assessors in full conformity with the law.

20 STATE-ASSESSED PROPERTY PROGRAM

The State-Assessed Property program is responsible for valuing and assessing inter-county pipelines and properties owned or used by railroads, regulated telephone companies, companies transmitting or selling gas or electricity, and private railroad car companies.

25 TIMBER TAX PROGRAM

The objective of this program is to administer the Timber Yield Tax Law by (1) collecting revenue, (2) establishing timber harvest value areas and the immediate harvest values for species of timber used to determine tax liability, (3) developing a standard method of timber measurement and conversion factors where the standard cannot be used, (4) controlling and auditing the reporting and self-assessment of the yield tax liability, and (5) providing the data for allocating revenues to the county of harvest.

30 SALES AND USE TAX PROGRAM

The program objective is to administer the Sales and Use Tax Law and the Bradley-Burns Uniform Local Sales and Use Tax Law. The program also collects and distributes district transactions (sales) and use taxes on behalf of voter-approved special tax districts. The Sales and Use Tax Program ensures that all sales and use tax revenues are collected in an equitable and effective manner through the timely reporting of tax liability, detection and correction of errors in self-assessments, and the prompt collection of amounts determined to be due and economically recoverable.

35 HAZARDOUS SUBSTANCES TAX PROGRAM

This program collects fees for the Department of Toxic Substances Control from generators of hazardous wastes, from hazardous waste facilities, and from certain corporations as identified by statute. Revenues are deposited into the Hazardous Waste Control Account and the Toxic Substances Control Account.

40 ALCOHOLIC BEVERAGE TAX PROGRAM

This program collects excise taxes imposed on the manufacturing, importation, and sale of alcoholic beverages.

41 TIRE RECYCLING FEE PROGRAM

* Dollars in thousands, except in Salary Range.

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The Tire Recycling Fee program collects fees that pay for recycling and reclaiming used tires and tire components in order to reduce landfill waste and tire stockpiles.

45 CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM

The objective of this program is to collect the tax on cigarette products to provide revenue for the General Fund, the Cigarette and Tobacco Products Surtax Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund.

46 CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

The objective of the program, established by the California Cigarette and Tobacco Products Licensing Act of 2003, is to reduce tax evasion, smuggling, and counterfeiting of tobacco products and tobacco tax stamps. It requires that manufacturers and importers of cigarettes, distributors, wholesalers, and retailers of cigarettes or tobacco products be licensed.

50 TRANSPORTATION TAX PROGRAM

The objective of the Transportation Tax program is to collect revenue for the Transportation Tax Fund, the Aeronautics Fund, the Harbors and Watercraft Revolving Fund, the Off-Highway Vehicle Trust Fund, and the Department of Agriculture Fund. Responsibility for this program is shared with the State Controller who collects delinquent taxes and makes refunds to consumers who use tax-paid gasoline in an exempt manner. Additionally, this program addresses the collection of excise taxes on diesel fuel.

53 NAFTA PROGRAM

The objective of the NAFTA Program, which is funded with federal monies, is to temporarily maintain International Fuel Tax Agreement (IFTA) accounts for Mexican carriers who will operate in the state pursuant to NAFTA. The IFTA is an agreement among the 48 continental states and several Canadian provinces that simplifies the payment of taxes on fuel that is used in more than one state or province.

56 OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

The objective of the program is to collect fees from employers in industries that the Department of Health Services has determined have a potential for lead poisoning. The fee revenues fund the Occupational Lead Poisoning Prevention Program administered by the Department of Health Services.

57 INTEGRATED WASTE MANAGEMENT PROGRAM

The objective of this program is to administer the collection of fees on all solid waste disposed of at solid waste landfills. These fees provide funding to respond to potential health and environmental problems at on-site and off-site solid waste landfills. In addition, these fees support state and local landfill permit enforcement programs.

58 UNDERGROUND STORAGE TANK FEE PROGRAM

This program collects a fee for each gallon of petroleum placed in an underground storage tank. This revenue provides funding to monitor and regulate underground storage tanks containing petroleum and to protect human health and the environment.

59 OIL SPILL PREVENTION PROGRAM

This program collects two fees on all crude oil and petroleum products received in California via marine pipelines and terminals. The prevention and administration fees provide funding to implement oil spill prevention programs and to reimburse the member agencies of the State Inter-agency Oil Spill Committee for costs arising from the implementation of this program. Funding is also provided to implement, install, and maintain emergency programs, equipment, and facilities to respond to, contain, and cleanup oil spills.

60 ENERGY RESOURCES SURCHARGE PROGRAM

This program administers a surcharge on consumers of electrical energy to provide revenue for support of the State Energy Resources Conservation and Development Commission.

61 ANNUAL WATER RIGHTS FEE PROGRAM

The objective of the program is to collect an annual fee from owners of water rights based upon a schedule of fees adopted by the State Water Resources Control Board (SWRCB). This revenue is deposited into the Water Rights Fund and supports the activities of the SWRCB's Division of Water Rights.

62 CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

This program collects an annual fee from architectural coatings distributors, motor vehicle fuel distributors, and facilities currently reporting releases of lead into ambient air in California. This revenue supports the Childhood Lead Poisoning Prevention Program administered by the Department of Health Services.

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63 MARINE INVASIVE SPECIES FEE PROGRAM

This program collects fees assessed upon the owner or operator of qualifying vessels that enter California ports with ballast water loaded from outside California. This fee provides funding to carry out the Marine Invasive Species Program's ballast water management program.

65 EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

The objective of the Emergency Telephone Users Surcharge program is to provide revenue to fund a portion of the "911" emergency telephone number system by administering a surcharge on intra-state telephone communication services. The Department of General Services administers this program.

66 E-WASTE RECYCLING FEE PROGRAM

This program provides revenue to fund the Covered Electronic Waste Recycling Fee Program by administering a recycling fee upon the purchase of a new or refurbished covered electronic device. The BOE is required to collect this fee from the retailers and consumers. The funds collected are deposited into the Electronic Waste Recovery and Recycling Account in the Integrated Waste Management Fund.

70 INSURANCE TAX PROGRAM

This program assesses taxes on insurance premiums and marine profits of underwriters, and levies retaliatory assessments against "foreign" insurers. The Board, the Controller, and the Insurance Commissioner administer the program jointly. The Board is responsible for assessing the tax and adjudicating petitions for redetermination, claims for refund, and requests for relief from penalties.

75 NATURAL GAS SURCHARGE PROGRAM

The objective of this program is to collect the annual surcharge from public utility gas corporations and consumers who receive natural gas through interstate pipelines in order to provide revenue for the Gas Consumption Surcharge Fund. That revenue is used to fund low-income assistance programs.

80 APPEALS FROM OTHER GOVERNMENTAL PROGRAMS

This program reviews assessments of income taxes and corporation taxes and eligibility determinations made in administering the Senior Citizens' Property Tax Assistance Program upon the filing of a written request by a taxpayer.

The program also acts as an impartial tribunal to settle disputes between entities of local government concerning property tax assessments of property owned by one local government entity but located outside its boundaries and within boundaries of another entity. Property owned by a local government outside its boundaries is subject to tax by the entity within whose boundaries the property is located.

85 ADMINISTRATION PROGRAM

The Administration Program's objectives are to effectively and efficiently implement the policies and directives of the Board Members and to provide direction, leadership, planning, and support services for all Board programs.

DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)

		<u>2005-06*</u>	<u>2006-07*</u>	<u>2007-08*</u>
PROGRAM REQUIREMENTS				
15	COUNTY ASSESSMENT STANDARDS PROGRAM			
	State Operations:			
0001	General Fund	\$8,424	\$9,303	\$9,087
	Totals, State Operations	\$8,424	\$9,303	\$9,087
ELEMENT REQUIREMENTS				
15.10	County Surveys	\$3,585	\$4,080	\$3,897
	State Operations:			
0001	General Fund	3,585	4,080	3,897
15.20	Technical Advisory Services	\$2,637	\$2,811	\$2,781
	State Operations:			
0001	General Fund	2,637	2,811	2,781
15.30	Technical Services	\$2,202	\$2,412	\$2,409
	State Operations:			
0001	General Fund	2,202	2,412	2,409
PROGRAM REQUIREMENTS				

* Dollars in thousands, except in Salary Range.

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	<u>2005-06*</u>	<u>2006-07*</u>	<u>2007-08*</u>
20 STATE-ASSESSED PROPERTY PROGRAM			
State Operations:			
0001 General Fund	\$6,841	\$7,480	\$7,467
0995 Reimbursements	<u>211</u>	<u>207</u>	<u>207</u>
Totals, State Operations	\$7,052	\$7,687	\$7,674
ELEMENT REQUIREMENTS			
20.10 Assessment of Public Utilities	\$6,353	\$6,882	\$6,869
State Operations:			
0001 General Fund	6,142	6,675	6,662
0995 Reimbursements	211	207	207
20.20 Private Railroad Car Tax	\$699	\$805	\$805
State Operations:			
0001 General Fund	699	805	805
PROGRAM REQUIREMENTS			
25 TIMBER TAX PROGRAM			
State Operations:			
0965 Timber Tax Fund	<u>\$1,787</u>	<u>\$2,238</u>	<u>\$2,240</u>
Totals, State Operations	\$1,787	\$2,238	\$2,240
ELEMENT REQUIREMENTS			
25.10 Timber Valuation	\$445	\$455	\$455
State Operations:			
0965 Timber Tax Fund	445	455	455
25.20 Taxpayer Registration, Return Processing and Collection	\$1,091	\$1,443	\$1,446
State Operations:			
0965 Timber Tax Fund	1,091	1,443	1,446
25.30 Auditing	\$251	\$340	\$339
State Operations:			
0965 Timber Tax Fund	251	340	339
PROGRAM REQUIREMENTS			
30 SALES AND USE TAX PROGRAM			
State Operations:			
0001 General Fund	\$184,590	\$188,452	\$189,889
0995 Reimbursements	<u>97,266</u>	<u>108,747</u>	<u>109,500</u>
Totals, State Operations	\$281,856	\$297,199	\$299,389
ELEMENT REQUIREMENTS			
30.10 Registration of Taxpayers	\$48,404	\$59,776	\$60,230
State Operations:			
0001 General Fund	31,700	36,939	37,235
0995 Reimbursements	16,704	22,837	22,995
30.20 Processing Tax Returns	\$70,976	\$72,682	\$73,292
State Operations:			
0001 General Fund	46,483	16,134	16,352
0995 Reimbursements	24,493	56,548	56,940
30.30 Auditing Accounts	\$114,209	\$114,361	\$115,362
State Operations:			
0001 General Fund	74,796	89,349	90,177
0995 Reimbursements	39,413	25,012	25,185
30.40 Collecting Taxes Receivable	\$48,267	\$50,380	\$50,505

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	2005-06*	2006-07*	2007-08*
State Operations:			
0001 General Fund	31,611	46,030	46,125
0995 Reimbursements	16,656	4,350	4,380
PROGRAM REQUIREMENTS			
35 HAZARDOUS SUBSTANCES TAX PROGRAM			
State Operations:			
0995 Reimbursements	<u>\$3,368</u>	<u>\$4,065</u>	<u>\$4,405</u>
Totals, State Operations	\$3,368	\$4,065	\$4,405
PROGRAM REQUIREMENTS			
40 ALCOHOLIC BEVERAGE TAX PROGRAM			
State Operations:			
0001 General Fund	<u>\$1,562</u>	<u>\$1,486</u>	<u>\$1,723</u>
Totals, State Operations	\$1,562	\$1,486	\$1,723
ELEMENT REQUIREMENTS			
40.10 Registration of Taxpayers	\$316	\$471	\$468
State Operations:			
0001 General Fund	316	471	468
40.20 Processing Tax Returns and Reports	\$355	\$476	\$573
State Operations:			
0001 General Fund	355	476	573
40.30 Auditing Accounts	\$677	\$482	\$611
State Operations:			
0001 General Fund	677	482	611
40.40 Collecting Taxes Receivable	\$214	\$57	\$71
State Operations:			
0001 General Fund	214	57	71
PROGRAM REQUIREMENTS			
41 TIRE RECYCLING FEE PROGRAM			
State Operations:			
0995 Reimbursements	<u>\$972</u>	<u>\$1,077</u>	<u>\$1,348</u>
Totals, State Operations	\$972	\$1,077	\$1,348
PROGRAM REQUIREMENTS			
45 CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM			
State Operations:			
0001 General Fund	\$6,070	\$6,467	\$6,418
0004 Breast Cancer Fund	274	325	314
0230 Cigarette and Tobacco Products Surtax Fund	3,620	4,180	4,033
0623 California Childhood and Families First Trust Fund	<u>4,958</u>	<u>6,161</u>	<u>5,886</u>
Totals, State Operations	\$14,922	\$17,133	\$16,651
ELEMENT REQUIREMENTS			
45.10 Registration of Taxpayers	\$902	\$896	\$922
State Operations:			
0001 General Fund	367	338	355
0004 Breast Cancer Fund	17	17	17
0230 Cigarette and Tobacco Products Surtax Fund	219	219	224
0623 California Childhood and Families First Trust Fund	299	322	326
45.20 Processing Tax Returns	\$1,155	\$1,346	\$1,388
State Operations:			

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	2005-06*	2006-07*	2007-08*
0001 General Fund	470	508	535
0004 Breast Cancer Fund	21	26	26
0230 Cigarette and Tobacco Products Surtax Fund	280	328	336
0623 California Childhood and Families First Trust Fund	384	484	491
45.30 Auditing Accounts	\$2,901	\$2,661	\$2,736
State Operations:			
0001 General Fund	1,180	1,004	1,055
0004 Breast Cancer Fund	53	50	52
0230 Cigarette and Tobacco Products Surtax Fund	704	649	663
0623 California Childhood and Families First Trust Fund	964	958	966
45.40 Enforcement Activities	\$9,293	\$11,813	\$11,174
State Operations:			
0001 General Fund	3,780	4,459	4,307
0004 Breast Cancer Fund	171	224	211
0230 Cigarette and Tobacco Products Surtax Fund	2,254	2,882	2,706
0623 California Childhood and Families First Trust Fund	3,088	4,248	3,950
45.50 Collecting Taxes Receivable	\$671	\$417	\$431
State Operations:			
0001 General Fund	273	158	166
0004 Breast Cancer Fund	12	8	8
0230 Cigarette and Tobacco Products Surtax Fund	163	102	104
0623 California Childhood and Families First Trust Fund	223	149	153
PROGRAM REQUIREMENTS			
46 CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM			
State Operations:			
0001 General Fund	\$-	\$394	\$1,154
0004 Breast Cancer Fund	-	59	208
0230 Cigarette and Tobacco Products Surtax Fund	-	717	2,513
0623 California Childhood and Families First Trust Fund	-	1,435	5,015
3067 Cigarette and Tobacco Products Compliance Fund	8,511	7,010	1,180
Totals, State Operations	\$8,511	\$9,615	\$10,070
PROGRAM REQUIREMENTS			
50 TRANSPORTATION FUND TAX PROGRAM			
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	\$18,887	\$20,118	\$20,865
0890 Federal Trust Fund	14	26	343
0995 Reimbursements	-	-	657
Totals, State Operations	\$18,901	\$20,144	\$21,865
ELEMENT REQUIREMENTS			
50.10 Registration of Taxpayers	\$2,857	\$3,097	\$3,117
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	2,855	3,097	2,970
0890 Federal Trust Fund	2	-	50
0995 Reimbursements	-	-	97
50.20 Processing Tax Returns	\$6,972	\$6,394	\$7,203
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	6,967	6,394	6,888
0890 Federal Trust Fund	5	-	108

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2005-06*	2006-07*	2007-08*
0995 Reimbursements	-	-	207
50.30 Auditing Accounts	\$6,398	\$7,605	\$8,115
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	6,393	7,579	7,754
0890 Federal Trust Fund	5	26	124
0995 Reimbursements	-	-	237
50.40 Enforcement	\$1,377	\$1,712	\$1,909
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	1,376	1,712	1,813
0890 Federal Trust Fund	1	-	33
0995 Reimbursements	-	-	63
50.50 Collecting Taxes Receivable	\$1,297	\$1,336	\$1,521
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	1,296	1,336	1,440
0890 Federal Trust Fund	1	-	28
0995 Reimbursements	-	-	53
PROGRAM REQUIREMENTS			
53 NAFTA PROGRAM			
State Operations:			
0890 Federal Trust Fund	\$422	\$1,202	\$1,251
Totals, State Operations	\$422	\$1,202	\$1,251
PROGRAM REQUIREMENTS			
56 OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM			
State Operations:			
0070 Occupational Lead Poisoning Prevention Fund	\$602	\$667	\$667
Totals, State Operations	\$602	\$667	\$667
PROGRAM REQUIREMENTS			
57 INTEGRATED WASTE MANAGEMENT PROGRAM			
State Operations:			
0387 Integrated Waste Management Account, Integrated Waste Management Fund	\$325	\$427	\$425
Totals, State Operations	\$325	\$427	\$425
PROGRAM REQUIREMENTS			
58 UNDERGROUND STORAGE TANK FEE PROGRAM			
State Operations:			
0439 Underground Storage Tank Cleanup Fund	\$2,149	\$2,180	\$2,906
Totals, State Operations	\$2,149	\$2,180	\$2,906
PROGRAM REQUIREMENTS			
59 OIL SPILL PREVENTION PROGRAM			
State Operations:			
0320 Oil Spill Prevention and Administration Fund	\$225	\$245	\$246
Totals, State Operations	\$225	\$245	\$246
PROGRAM REQUIREMENTS			
60 ENERGY RESOURCES SURCHARGE PROGRAM			
State Operations:			
0465 Energy Resources Programs Account, General Fund	\$222	\$241	\$242
Totals, State Operations	\$222	\$241	\$242
PROGRAM REQUIREMENTS			

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	<u>2005-06*</u>	<u>2006-07*</u>	<u>2007-08*</u>
61 ANNUAL WATER RIGHTS FEE PROGRAM			
State Operations:			
0001 General Fund	\$30	\$-	\$-
3058 Water Rights Fund	<u>370</u>	<u>428</u>	<u>419</u>
Totals, State Operations	\$400	\$428	\$419
PROGRAM REQUIREMENTS			
62 CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM			
State Operations:			
0080 Childhood Lead Poisoning Prevention Fund	<u>\$467</u>	<u>\$486</u>	<u>\$487</u>
Totals, State Operations	\$467	\$486	\$487
PROGRAM REQUIREMENTS			
63 MARINE INVASIVE SPECIES PROGRAM			
State Operations:			
0995 Reimbursements	<u>\$369</u>	<u>\$422</u>	<u>\$418</u>
Totals, State Operations	\$369	\$422	\$418
PROGRAM REQUIREMENTS			
65 EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM			
State Operations:			
0022 State Emergency Telephone Number Account	<u>\$569</u>	<u>\$601</u>	<u>\$606</u>
Totals, State Operations	\$569	\$601	\$606
PROGRAM REQUIREMENTS			
66 E-WASTE RECYCLING FEE PROGRAM			
State Operations:			
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$3,817	\$3,840	\$4,487
Totals, State Operations	<u>\$3,817</u>	<u>\$3,840</u>	<u>\$4,487</u>
PROGRAM REQUIREMENTS			
70 INSURANCE TAX PROGRAM			
State Operations:			
0001 General Fund	<u>\$218</u>	<u>\$202</u>	<u>\$201</u>
Totals, State Operations	\$218	\$202	\$201
PROGRAM REQUIREMENTS			
75 NATURAL GAS SURCHARGE PROGRAM			
State Operations:			
3015 Gas Consumption Surcharge Fund	<u>\$361</u>	<u>\$416</u>	<u>\$416</u>
Totals, State Operations	\$361	\$416	\$416
PROGRAM REQUIREMENTS			
80 APPEALS FROM OTHER GOVERNMENTAL PROGRAMS			
State Operations:			
0001 General Fund	<u>\$2,193</u>	<u>\$2,200</u>	<u>\$2,196</u>
Totals, State Operations	\$2,193	\$2,200	\$2,196
ELEMENT REQUIREMENTS			
80.10 Franchise and Income Tax Appeals	\$2,155	\$2,113	\$2,109
State Operations:			
0001 General Fund	2,155	2,113	2,109
80.20 Senior Citizens Property Tax Assistance	\$38	\$87	\$87

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

		2005-06*	2006-07*	2007-08*
State Operations:				
0001	General Fund	38	87	87
PROGRAM REQUIREMENTS				
85 ADMINISTRATION				
State Operations:				
0995	Reimbursements	\$640	\$816	\$816
Totals, State Operations		\$640	\$816	\$816
ELEMENT REQUIREMENTS				
85.01	Administration	34,135	36,904	36,904
85.02	Distributed Administration	-33,495	-36,088	-36,088
TOTALS, EXPENDITURES				
State Operations		360,334	384,320	390,235
Totals, Expenditures		\$360,334	\$384,320	\$390,235

EXPENDITURES BY CATEGORY (Summary By Object)

1 State Operations	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	3,533.8	3,976.8	3,920.2	\$192,126	\$211,247	\$212,131
Total Adjustments	-	-12.0	80.9	-	11,073	13,469
Estimated Salary Savings	-	-198.3	-200.6	-	-10,954	-11,125
Net Totals, Salaries and Wages	3,533.8	3,766.5	3,800.5	\$192,126	\$211,366	\$214,475
Staff Benefits	-	-	-	68,400	80,843	80,415
Totals, Personal Services	3,533.8	3,766.5	3,800.5	\$260,526	\$292,209	\$294,890
OPERATING EXPENSES AND EQUIPMENT				\$99,808	\$92,111	\$95,345
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$360,334	\$384,320	\$390,235

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

1 STATE OPERATIONS	2005-06*	2006-07*	2007-08*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$210,843	\$206,531	\$218,135
Allocation for employee compensation	9	8,991	-
Allocation for contingencies or emergencies	5,145	-	-
Adjustment per Section 3.60	-960	1,096	-
Adjustment per Section 4.75	-	10	-
Transfer to Legislative Claims (9670)	-	-12	-
Totals Available	\$215,037	\$216,616	\$218,135
Unexpended balance, estimated savings	-5,109	-632	-
TOTALS, EXPENDITURES	\$209,928	\$215,984	\$218,135
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$261	\$374	\$522
Allocation for employee compensation	-	11	-
Allocation for contingencies or emergencies	14	-	-
Adjustment per Section 3.60	-1	1	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	<u>2005-06*</u>	<u>2006-07*</u>	<u>2007-08*</u>
Totals Available	\$274	\$386	\$522
Unexpended balance, estimated savings	-	-2	-
TOTALS, EXPENDITURES	\$274	\$384	\$522
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$583	\$575	\$606
Allocation for employee compensation	-	25	-
Allocation for contingencies or emergencies	14	-	-
Adjustment per Section 3.60	-3	3	-
Totals Available	\$594	\$603	\$606
Unexpended balance, estimated savings	-25	-2	-
TOTALS, EXPENDITURES	\$569	\$601	\$606
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$19,455	\$19,366	\$20,865
Allocation for employee compensation	-	715	-
Allocation for contingencies or emergencies	463	-	-
Adjustment per Section 3.60	-88	93	-
Adjustment per Section 4.75	-	1	-
Totals Available	\$19,830	\$20,175	\$20,865
Unexpended balance, estimated savings	-943	-57	-
TOTALS, EXPENDITURES	\$18,887	\$20,118	\$20,865
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$637	\$638	\$667
Allocation for employee compensation	-	27	-
Allocation for contingencies or emergencies	16	-	-
Adjustment per Section 3.60	-3	4	-
Totals Available	\$650	\$669	\$667
Unexpended balance, estimated savings	-48	-2	-
TOTALS, EXPENDITURES	\$602	\$667	\$667
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$458	\$464	\$487
Allocation for employee compensation	-	20	-
Allocation for contingencies or emergencies	11	-	-
Adjustment per Section 3.60	-2	3	-
Totals Available	\$467	\$487	\$487
Unexpended balance, estimated savings	-	-1	-
TOTALS, EXPENDITURES	\$467	\$486	\$487
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,455	\$4,767	\$6,546
Allocation for employee compensation	-	138	-
Allocation for contingencies or emergencies	181	-	-
Adjustment per Section 3.60	-16	14	-
Totals Available	\$3,620	\$4,919	\$6,546
Unexpended balance, estimated savings	-	-22	-
TOTALS, EXPENDITURES	\$3,620	\$4,897	\$6,546

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2005-06*	2006-07*	2007-08*
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$235	\$236	\$246
Allocation for employee compensation	-	9	-
Allocation for contingencies or emergencies	6	-	-
Adjustment per Section 3.60	-1	1	-
Totals Available	\$240	\$246	\$246
Unexpended balance, estimated savings	-15	-1	-
TOTALS, EXPENDITURES	\$225	\$245	\$246
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$410	\$408	\$425
Allocation for employee compensation	-	18	-
Allocation for contingencies or emergencies	10	-	-
Adjustment per Section 3.60	-2	2	-
Totals Available	\$418	\$428	\$425
Unexpended balance, estimated savings	-93	-1	-
TOTALS, EXPENDITURES	\$325	\$427	\$425
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,118	\$2,092	\$2,906
Allocation for employee compensation	-	83	-
Allocation for contingencies or emergencies	51	-	-
Adjustment per Section 3.60	-10	11	-
Totals Available	\$2,159	\$2,186	\$2,906
Unexpended balance, estimated savings	-10	-6	-
TOTALS, EXPENDITURES	\$2,149	\$2,180	\$2,906
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$235	\$232	\$242
Allocation for employee compensation	-	9	-
Allocation for contingencies or emergencies	6	-	-
Adjustment per Section 3.60	-1	1	-
Totals Available	\$240	\$242	\$242
Unexpended balance, estimated savings	-18	-1	-
TOTALS, EXPENDITURES	\$222	\$241	\$242
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,698	\$7,388	\$10,901
Allocation for employee compensation	-	221	-
Allocation for contingencies or emergencies	281	-	-
Adjustment per Section 3.60	-21	22	-
Totals Available	\$4,958	\$7,631	\$10,901
Unexpended balance, estimated savings	-	-35	-
TOTALS, EXPENDITURES	\$4,958	\$7,596	\$10,901
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,156	\$1,594
Allocation for employee compensation	-	41	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2005-06*	2006-07*	2007-08*
Adjustment per Section 3.60	-	5	-
Budget Adjustment	-	26	-
Federal Funds	\$700	-	-
Budget Adjustment	-264	-	-
TOTALS, EXPENDITURES	\$436	\$1,228	\$1,594
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,069	\$2,148	\$2,240
Allocation for employee compensation	-	85	-
Allocation for contingencies or emergencies	52	-	-
Adjustment per Section 3.60	-	11	-
Totals Available	\$2,121	\$2,244	\$2,240
Unexpended balance, estimated savings	-334	-6	-
TOTALS, EXPENDITURES	\$1,787	\$2,238	\$2,240
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$102,826	\$115,334	\$117,351
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$419	\$404	\$416
Allocation for employee compensation	-	12	-
Allocation for contingencies or emergencies	10	-	-
Adjustment per Section 3.60	-2	1	-
Totals Available	\$427	\$417	\$416
Unexpended balance, estimated savings	-66	-1	-
TOTALS, EXPENDITURES	\$361	\$416	\$416
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$362	\$412	\$419
Allocation for employee compensation	-	15	-
Allocation for contingencies or emergencies	10	-	-
Adjustment per Section 3.60	-2	2	-
Totals Available	\$370	\$429	\$419
Unexpended balance, estimated savings	-	-1	-
TOTALS, EXPENDITURES	\$370	\$428	\$419
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,999	\$4,904	\$4,487
Allocation for employee compensation	-	217	-
Allocation for contingencies or emergencies	120	-	-
Adjustment per Section 3.60	-23	23	-
Totals Available	\$5,096	\$5,144	\$4,487
Unexpended balance, estimated savings	-1,279	-1,304	-
TOTALS, EXPENDITURES	\$3,817	\$3,840	\$4,487
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$8,966	\$6,977	\$1,180
Adjustment per Section 3.60	-41	33	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2005-06*	2006-07*	2007-08*
Totals Available	\$8,925	\$7,010	\$1,180
Unexpended balance, estimated savings	-414	-	-
TOTALS, EXPENDITURES	\$8,511	\$7,010	\$1,180
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$360,334	\$384,320	\$390,235

FUND CONDITION STATEMENTS

	2005-06*	2006-07*	2007-08*
0965 Timber Tax Fund ^N			
BEGINNING BALANCE	\$3,923	\$4,174	-
Prior year adjustments	-105	-	-
Adjusted Beginning Balance	\$3,818	\$4,174	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
213000 Property and Natural Resources (Timber Yield Tax)	16,048	15,500	\$15,500
215000 Income from Investments	97	-	-
Total Revenues, Transfers, and Other Adjustments	\$16,145	\$15,500	\$15,500
Total Resources	\$19,963	\$19,674	\$15,500
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	8	8	10
0860 State Board of Equalization (State Operations)	1,787	2,238	2,240
3540 Department of Forestry and Fire Protection (State Operations)	4	31	33
Allocation to Counties (Local Assistance Expenditure not Reflected in Departmental Budget)	13,990	17,397	13,217
Total Expenditures and Expenditure Adjustments	\$15,789	\$19,674	\$15,500
FUND BALANCE	\$4,174	-	-
3067 Cigarette and Tobacco Products Compliance Fund ^S			
BEGINNING BALANCE	\$11,800	\$5,666	\$353
Prior year adjustments	52	-	-
Adjusted Beginning Balance	\$11,852	\$5,666	\$353
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	2,341	1,728	1,148
Total Revenues, Transfers, and Other Adjustments	\$2,341	\$1,728	\$1,148
Total Resources	\$14,193	\$7,394	\$1,501
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	16	31	29
0860 State Board of Equalization (State Operations)	8,511	7,010	1,180
Total Expenditures and Expenditure Adjustments	\$8,527	\$7,041	\$1,209
FUND BALANCE	\$5,666	\$353	\$292
Reserve for economic uncertainties	5,666	353	292

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
Totals, Authorized Positions	3,533.8	3,976.8	3,920.2	\$192,126	\$211,247	\$212,131
Salary Adjustments	-	-	-	-	11,901	9,864
Workload and Administrative Adjustments:						

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
Reductions in Authorized Positions:				Salary Range		
Executive Department						
Customer and Taxpayer Services Division:						
Tax Technician II	-	-1.5	-	2,551-3,103	-49	-
Legal Department						
Legal Division:						
Tax Counsel	-	-0.7	-	4,674-7,828	-37	-
Administration Department						
Data Entry Unit:						
Key Data Operator	-	-2.0	-	2,082-2,877	-55	-
Property and Special Taxes Department						
Excise Taxes and Fees Division:						
Office Assistant - General	-	-1.0	-	2,006-2,679	-27	-
Tax Technician II	-	-5.0	-	2,551-3,103	-163	-
Tax Technician III	-	-1.0	-	2,854-3,470	-37	-
Business Taxes Representative	-	-4.0	-	3,004-4,516	-159	-
Associate Tax Auditor	-	-2.0	-	4,467-5,431	-114	-
Business Taxes Compliance Specialist	-	-1.0	-	4,467-5,431	-57	-
Business Taxes Specialist I	-	-1.0	-	5,153-5,965	-66	-
Temporary Help	-	-1.5	-	-	-34	-
Overtime	-	-	-	-	-41	-
Totals, Workload & Admin Adjustments	-	-20.7	-	\$-	-\$839	\$-
Proposed New Positions:						
Administration Department						
Financial Management Division:						
Accountant Trainee (.3 pos eff 7-1-07)	-	-	0.3	3,133-3,628	-	12
Technology Services Division:						
Staff Programmer Analyst (1.3 LT 9-1-07 to 6-30-09)	-	-	1.0	4,898-5,955	-	68
Sales and Use Tax Department:						
Business Taxes Specialist I (1.0 pos eff 7-1-07 and 1.0 LT 7-1-07 to 6-30-09)	-	-	2.0	5,153-5,965	-	143
Consumer Use Tax Section:						
Tax Technician III (1.0 pos eff 7-1-07)	-	-	1.0	2,854-3,470	-	38
Tax Technician II (2.0 pos eff 7-1-07)	-	-	2.0	2,551-3,103	-	68
Tax Technician I (3.0 pos eff 7-1-07)	-	-	3.0	2,205-2,877	-	85
Centralized Collection Section:						
Business Taxes Specialist I (1.0 LT 7-1-07 to 6-30-09)	-	-	1.0	5,153-5,965	-	72
Business Taxes Compliance Supervisor II (1.0 LT 7-1-07 to 6-30-09)	-	-	1.0	4,912-5,926	-	65
Business Taxes Representative (7.5 LT 7-1-07 to 6-30-09)	-	-	7.5	3,004-4,516	-	307
Tax Technician III (1.0 pos eff 7-1-07)	-	-	1.0	2,854-3,470	-	38
Tax Technician II (2.0 LT 7-1-07 to 6-30-09)	-	-	2.0	2,551 -3,103	-	67
Tax Policy Division:						
Business Taxes Specialist I (1.0 LT 7-1-07 to 6-30-09)	-	-	1.0	5,153-5,965	-	72
Property and Special Taxes Department						

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
Fuel Taxes Division:						
Business Taxes Specialist II (1.0 LT 10-1-07 to 9-30-09)	-	-	0.7	5,390-6,551	-	52
Business Taxes Specialist I (1.5 pos eff 7-1-07 and 2.0 LT 7-1-07 to 6-30-10)	-	-	3.5	5,153-5,965	-	263
Supervising Tax Auditor I (1.0 pos eff 7-1-07)	-	0.8	1.0	4,909 -5,965	-	-
Associate Tax Auditor (12.0 pos eff 7-1-07 and 1.5 LT 10-1-07 to 9-30-09)	-	4.4	13.1	4,467-5,431	-	457
Business Taxes Compliance Specialist (2.0 pos eff 7-1-07 and 3.0 LT 10-1-07 to 9-30-09)	-	0.8	4.2	4,467-5,431	-	189
Business Taxes Representative (1.0 pos eff 7-1-07, 2.0 LT 7-1-07 to 6-30-09, and 1.0 LT 7-1-07 to 6-30-10)	-	0.8	4.0	3,004-4,516	-	123
Tax Technician III (.5 pos eff 7-1-07, 3.0 LT 10-1-07 to 9-30-09, and 2.0 LT 7-1-07 to 6-30-10)	-	1.5	4.7	2,854-3,470	-	102
Tax Technician II (.5 pos eff 7-1-07 and 2.0 LT 10-1-07 to 9-30-09)	-	-	2.0	2,551-3,103	-	68
Office Assistant (Typing) (1.0 LT 10-1-07 to 9-30-09)	-	-	0.7	2,073-2,733	-	19
Excise Taxes and Fees Division:						
Business Taxes Specialist I (2.0 pos eff 7-1-07 and 1.0 LT 7-1-07 to 6-30-09)	-	-	3.0	5,153-5,965	-	214
Associate Tax Auditor (1.0 LT 7-1-07 to 6-30-09)	-	-	1.0	4,467-5,431	-	62
Business Taxes Representative (2.0 pos eff 7-1-07 and 1.0 LT 7-1-07 to 6-30-09)	-	-	3.0	3,004-4,516	-	123
Tax Auditor (1.0 pos eff 7-1-07 and 1.0 LT 7-1-07 to 6-30-09)	-	-	2.0	3,004-4,516	-	94
Tax Technician III (2.0 pos eff 7-1-07 and 5.0 LT 7-1-07 to 6-30-09)	-	-	7.0	2,854-3,470	-	260
Tax Technician II (.5 pos eff 7-1-07 and 7.0 LT 7-1-07 to 6-30-09)	-	-	7.5	2,551-3,103	-	253
Office Technician (Typing) (1.0 LT 7-1-07 to 6-30-09)	-	-	1.0	2,598-3,157	-	34
Office Assistant (Typing) (1.0 LT 7-1-07 to 6-30-09)	-	-	1.0	2,073-2,733	-	27
Overtime	-	-	-	-	1	258
Temporary Help	-	0.4	-1.3	-	10	-28
Totals, Proposed New Positions	-	8.7	80.9	\$-	\$11	\$3,605
Total Adjustments	-	-12.0	80.9	\$-	\$11,073	\$13,469
TOTALS, SALARIES AND WAGES	3,533.8	3,964.8	4,001.1	\$192,126	\$222,320	\$225,600

* Dollars in thousands, except in Salary Range.